

Independent Parliamentary Expenses Authority

**Entity resources and planned
performance**

Independent Parliamentary Expenses Authority

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Independent Parliamentary Expenses Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Independent Parliamentary Expenses Authority (IPEA) was established by the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act).

As an organisation, IPEA strives to deliver its primary functions as established by the IPEA Act, which relate to advice, reporting and audit. These functions include:

- providing personal advice to members of parliament (parliamentarians) and persons employed under the *Members of Parliament (Staff) Act 1984* (MOP(S) staff) on travel expenses, allowances, and related expenses
- monitoring parliamentarians and MOP(S) staff regarding travel expenses, allowances, and related expenses
- administering travel expenses, allowances, and related expenses, including processing of these claims
- publicly reporting on work expenses under the applicable framework
- auditing work expense claims.

Consistent with its primary functions, IPEA's activities seek to provide:

- clear advice to parliamentarians and MOP(S) staff on travel and work related expenses to help support them in their respective roles
- independent oversight of the work expenses accessed by current and former parliamentarians and MOP(S) staff through IPEA's reporting and auditing activities.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Independent Parliamentary Expenses Authority resource statement — Budget estimates for 2022-23 as at Budget March 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	5,473	5,473
Departmental appropriation (b)(c)	8,741	10,123
Total departmental annual appropriations	14,214	15,596
Total departmental resourcing	14,214	15,596
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	6,945	4,668
Outcome 1	39,157	39,795
Total administered annual appropriations	46,102	44,463
Total administered special appropriations	37,683	34,082
Total administered resourcing	83,785	78,545
Total resourcing for Independent Parliamentary Expenses Authority	97,999	94,141
	2021-22	2022-23
Average staffing level (number)	65	65

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.
Prepared on a resourcing (that is, appropriations available) basis.

- (b) Excludes \$1.3m in 2021-22 subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.
- (c) Excludes departmental capital budget (DCB).

1.3 Budget measures

No Budget measures have been announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO) that impact IPEA.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the PGPA Act. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for Independent Parliamentary Expenses Authority can be found at: <https://www.ipea.gov.au/home/publications-fact-sheets>.

The most recent annual performance statement can be found at: <https://www.ipea.gov.au/home/publications-fact-sheets>.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

Linked programs

Department of Finance
Programs <ul style="list-style-type: none">• Program 3.1 – Ministerial and Parliamentary Services
Contribution to Outcome 1 made by linked programs <p>IPEA administers and advises on travel related work expenses, and provides independent oversight of the work expenses administered by the Department of Finance for current and former parliamentarians and their staff.</p>

Budgeted expenses for Outcome 1

This table shows how much IPEA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.					
Program 1.1: Independent Parliamentary Expenses Authority - Travel Oversight and Reporting					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	39,157	39,795	40,367	41,012	41,628
Special appropriations					
<i>Parliamentary Business Resources Act 2017</i>	37,084	33,473	33,974	34,519	35,036
<i>Parliamentary Retirement Travel Act 2002</i>	599	609	619	628	638
Administered total	76,840	73,877	74,960	76,159	77,302
Departmental expenses					
Departmental appropriation	10,041	10,123	8,869	8,937	8,998
Expenses not requiring appropriation in the Budget year (a)	56	56	56	56	56
Departmental total	10,097	10,179	8,925	8,993	9,054
Total expenses for program 1.1	86,937	84,056	83,885	85,152	86,356
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	39,157	39,795	40,367	41,012	41,628
Special appropriations	37,683	34,082	34,593	35,147	35,674
Administered total	76,840	73,877	74,960	76,159	77,302
Departmental expenses					
Departmental appropriation	10,041	10,123	8,869	8,937	8,998
Expenses not requiring appropriation in the Budget year (a)	56	56	56	56	56
Departmental total	10,097	10,179	8,925	8,993	9,054
Total expenses for Outcome 1	86,937	84,056	83,885	85,152	86,356
	2021-22	2022-23			
Average staffing level (number)	65	65			

(a) Expenses not requiring appropriation in the Budget year are made up of audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 below details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.		
Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting		
IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.		
Key activities	Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff. Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims.	
Year	Performance measure	Expected Performance Results
Current year 2021-22	<p>Travel — Advice</p> <ul style="list-style-type: none"> Provide clear and timely advice to parliamentarians and MOP(S) staff on travel and related expenses. <p>Travel — Claims</p> <ul style="list-style-type: none"> Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff. <p>Data and Reporting</p> <ul style="list-style-type: none"> Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness. <p>On track</p> <ul style="list-style-type: none"> Claims for travel expenses and allowances are processed in accordance with IPEA's published service level standards, which include measurements for accuracy and timeliness. <p>On track</p> <ul style="list-style-type: none"> Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA's published service level standards. <p>On track</p>

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Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting		
Year	Performance measure	Expected Performance Results
Current year 2021-22 (continued)	Audit and Assurance <ul style="list-style-type: none"> Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards and procedures (protocols and factsheets). <p>On track</p>
Year	Performance measure	Planned Performance Results
Budget Year 2022-23	Travel — Advice <ul style="list-style-type: none"> Provide accurate and timely advice to parliamentarians and MOP(S) staff on travel and related expenses. Travel — Claims <ul style="list-style-type: none"> Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff. Data and Reporting <ul style="list-style-type: none"> Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff. Audit and Assurance <ul style="list-style-type: none"> Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness. Claims for travel expenses and allowances are processed in accordance with IPEA's published service level standards, which include measurements for accuracy and timeliness. Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA's published service level standards. All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards and procedures (protocols and factsheets).

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Table 2.1.2: Performance measures for Outcome 1 (continued)

Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting.		
Year	Performance measure	Planned Performance Results
Forward Estimates 2023-26	<p>Travel — Advice</p> <ul style="list-style-type: none"> • Provide accurate and timely advice to parliamentarians and MOP(S) staff on travel and related expenses. <p>Travel — Claims</p> <ul style="list-style-type: none"> • Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff. <p>Data and Reporting</p> <ul style="list-style-type: none"> • Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff. <p>Audit and Assurance</p> <ul style="list-style-type: none"> • Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff. 	<ul style="list-style-type: none"> • Advice is provided in accordance with IPEA's published service level standards, which include measurements for quality and timeliness. • Claims for travel expenses and allowances are processed in accordance with IPEA's published service level standards, which include measurements for accuracy and timeliness. • Reports relating to work expenses for parliamentarians and their staff are prepared and provided as per IPEA's published service level standards. • All parliamentarians' offices are subject to one or more forms of assurance activities during the financial year in accordance with IPEA's published service level standards and procedures (protocols and factsheets).
Material changes to Program 1.1 resulting from 2022-23 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 Budget year, including the impact of Budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

No material differences exist between entity resourcing and the financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

IPEA is budgeting for a break-even result for 2022-23 and across the forward estimates. Expenses and revenue from government increase in 2021-22 and 2022-23 due to additional funding being provided due to the delay of the implementation of the Parliamentary Expenses Management System.

Administered

In the schedule of budgeted income and expenses, the administered supplier expenses reflect estimated work and travel expenses for current and former parliamentarians and MOP(S) staff.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	7,837	8,037	6,878	6,999	7,055
Suppliers	2,260	2,142	2,047	1,994	1,999
Total expenses	10,097	10,179	8,925	8,993	9,054
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Gains					
Other	56	56	56	56	56
Total gains	56	56	56	56	56
Total own-source income	56	56	56	56	56
Net (cost of)/contribution by services	(10,041)	(10,123)	(8,869)	(8,937)	(8,998)
Revenue from Government	10,041	10,123	8,869	8,937	8,998
Surplus/(deficit) attributable to the Australian Government	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	71	71	71	71	71
Trade and other receivables	5,685	5,685	5,685	5,685	5,685
Total financial assets	5,756	5,756	5,756	5,756	5,756
Non-financial assets					
Other non-financial assets	37	37	37	37	37
Total non-financial assets	37	37	37	37	37
Total assets	5,793	5,793	5,793	5,793	5,793
LIABILITIES					
Payables					
Suppliers	215	215	215	215	215
Other payables	327	327	327	327	327
Total payables	542	542	542	542	542
Provisions					
Employee provisions	2,560	2,560	2,560	2,560	2,560
Total provisions	2,560	2,560	2,560	2,560	2,560
Total liabilities	3,102	3,102	3,102	3,102	3,102
Net assets	2,691	2,691	2,691	2,691	2,691
EQUITY*					
Parent entity interest					
Contributed equity	557	557	557	557	557
Retained surplus (accumulated deficit)	2,134	2,134	2,134	2,134	2,134
Total parent entity interest	2,691	2,691	2,691	2,691	2,691
Total equity	2,691	2,691	2,691	2,691	2,691

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2022					
Balance carried forward from previous period	2,134	-	-	557	2,691
Adjusted opening balance	2,134	-	-	557	2,691
of which:					
Attributable to the Australian Government	-	-	-	-	-
Estimated closing balance as at 30 June 2023	2,134	-	-	557	2,691
Closing balance attributable to the Australian Government	2,134	-	-	557	2,691

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	10,041	10,123	8,869	8,937	8,998
Total cash received	10,041	10,123	8,869	8,937	8,998
Cash used					
Employees	7,837	8,037	6,878	6,999	7,055
Suppliers	2,204	2,086	1,991	1,938	1,943
Total cash used	10,041	10,123	8,869	8,937	8,998
Net cash from/(used by) operating activities	-	-	-	-	-
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	71	71	71	71	71
Cash and cash equivalents at the end of the reporting period	71	71	71	71	71

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

IPEA does not have any budgeted capital expenditure.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

IPEA does not have any budgeted non-financial assets.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forw ard estimate \$'000	2024-25 Forw ard estimate \$'000	2025-26 Forw ard estimate \$'000
EXPENSES					
Employee benefits	1,995	1,995	1,995	1,995	1,995
Suppliers	74,845	71,882	72,965	74,164	75,306
Total expenses administered on behalf of Government	76,840	73,877	74,960	76,159	77,301
LESS:					
OWN-SOURCE INCOME					
Total own-sourced income administered on behalf of Government	-	-	-	-	-
Net (cost of)/contribution by services	(76,840)	(73,877)	(74,960)	(76,159)	(77,301)
Total comprehensive income/(loss)	(76,840)	(73,877)	(74,960)	(76,159)	(77,301)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	10	10	10	10	10
Taxation receivables	263	263	263	263	263
Total financial assets	273	273	273	273	273
Non-financial assets					
Prepayment	5,000	5,000	5,000	5,000	5,000
Total non-financial assets	5,000	5,000	5,000	5,000	5,000
Total assets administered on behalf of Government	5,273	5,273	5,273	5,273	5,273
LIABILITIES					
Payables					
Suppliers	3,024	3,024	3,024	3,024	3,024
Other payables	180	180	180	180	180
Total payables	3,204	3,204	3,204	3,204	3,204
Provisions					
Other provisions	2,407	2,407	2,407	2,407	2,407
Total provisions	2,407	2,407	2,407	2,407	2,407
Total liabilities administered on behalf of Government	5,611	5,611	5,611	5,611	5,611
Net assets/(liabilities)	(338)	(338)	(338)	(338)	(338)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Suppliers	74,845	71,882	72,965	74,164	75,306
Employees	1,995	1,995	1,995	1,995	1,995
Total cash used	76,840	73,877	74,960	76,159	77,301
Net cash from/(used by) operating activities	(76,840)	(73,877)	(74,960)	(76,159)	(77,301)
Net increase/(decrease) in cash held	(76,840)	(73,877)	(74,960)	(76,159)	(77,301)
Cash and cash equivalents at beginning of reporting period	10	10	10	10	10
Cash from Official Public Account for: - Appropriations	76,840	73,877	74,960	76,159	77,301
<i>Total cash from Official Public Account</i>	<i>76,840</i>	<i>73,877</i>	<i>74,960</i>	<i>76,159</i>	<i>77,301</i>
Cash and cash equivalents at end of reporting period	10	10	10	10	10

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)

IPEA has no budgeted capital expenditure on behalf of Government.

Table 3.11: Statement of administered asset movements (Budget year 2022-23)

IPEA has no budgeted non-financial assets administered on behalf of Government.